

WESTWING COMÉRCIO VAREJISTA S.A.

CNPJ/ME nº 14.776.142/0001-50

(B3: WEST3)

MATERIAL FACT

Restatement of the 2021 Financial Statements

Westwing Comércio Varejista S.A. ("Westwing" or "Company"), hereby informs its shareholders and the market in general that, in compliance with the provisions of CVM Resolution No. 44, of August 23, 2021, as amended, and art. 157 of Law No. 6,404, of December 15, 1976, as amended, on today's date, the restatement of the Company's Financial Statements for the fiscal year ended on December 31, 2021 was approved, which are included in the 2022 Financial Statements for comparison purposes.

The Company communicates that between March and December 2021, in the context of a change in the structure of the Company's accounting team, the manual procedure for the accounting registration of 52 (fifty-two) invoices for import nationalization was erroneously not performed. The divergence was recently identified in accounting reconciliations carried out for the implementation of the new Oracle ERP system.

The Company points out that this manual error does not impact cash and tax positions, which maintains a position of zero bank debt and account, on December 31, 2022, with a significant position of cash and financial investments, in the amount of R\$ 158.2 million. It is worth mentioning that the Company also does not use any other financial leverage mechanism, such as the prepayment of receivables, in addition to not carrying out forfeit.

The Company informs that the restatement of the financial statements for the year ended December 31, 2021 were approved at the Board of Directors' Meeting held on March 31, 2023 and that note 2.2 of the 2021 restatement contained in the 2022 Financial Statements is available to shareholders and the market in general, at the Company's headquarters and on the websites of CVM (<https://www.gov.br/cvm/pt-br>), B3 S.A. – Brasil, Bolsa, Balcão (https://www.b3.com.br/pt_br/) and the Company (<https://ri.westwing.com.br/>).

São Paulo, March 31st, 2023.

Marcelo Kenji Ferreira Egashira

Investor Relations Officer